

DEPARTMENT OF CORRECTIONS

P.O. Box 942883
Sacramento, CA 94283-0001



January 1, 2005

Dear Daily Jail Rate Preparer:

DAILY JAIL RATE SAMPLE PACKAGE FOR FISCAL YEAR 2005/06

Enclosed is the Daily Jail Rate (DJR) Sample Package for Fiscal Year (FY) 2005/06.

The Sample Package is intended to provide assistance with preparation of the DJR Cost Package and is not necessarily representative of all jurisdictions, nor does it include all required source documentation.

Please note that any conflict or inconsistency between the DJR Manual and/or the Sample DJR Package shall be resolved by giving precedence to terms of California Penal Code Section 4016.5. Additionally, if after consulting the most current DJR Manual there is a question about the allowability of specific costs, the city or county should contact the California Department of Corrections' Fiscal and Business Management Audits Unit, at (916) 358-2125 for approval prior to incurring the expense or including it in the DJR computation.

If you have any questions regarding information provided herein, please contact Catherine Malbouvier, DJR Analyst, at (916) 358-2125.

The CDC looks forward to continued working relations with LAP participants and appreciates all the time and effort required.

Sincerely,

Original signed by

TIM ADAMS
Senior Management Auditor
Fiscal and Business Management
Audits Unit

Enclosure

cc: Sheriff/Police Chief (w/o enclosure)
Auditor-Controller (w/o enclosure)

DAILY JAIL RATE SAMPLE PACKAGE

FISCAL YEAR 2005/06

BASED ON ACTUAL COSTS FOR FISCAL YEAR 2003/04



STATE OF CALIFORNIA

YOUTH AND ADULT CORRECTIONAL AGENCY

CALIFORNIA DEPARTMENT OF CORRECTIONS

AND

CALIFORNIA DEPARTMENT OF THE YOUTH AUTHORITY

- ❖ Any conflict or inconsistency between the DJR Manual and/or Sample DJR Package shall be resolved by giving precedence to terms of the California Penal Code, Section 4016.5.
- ❖ For questions whether a specific cost is allowable, the city or county should contact the California Department of Corrections' Fiscal and Business Management Audits Unit, at (916) 358-2125 for approval prior to incurring the expense or including the expense in the DJR computation.
- ❖ This package does not contain all of the required source documentation.

COMPLETING THE DJR COMPUTATION FORM

NOTE:

- Documentation supporting reimbursement must adhere to Generally Accepted Accounting Principles (**GAAP**) as outlined by the American Institute of Certified Public Accountants.
- **Reference** specific exhibit, attachment or note on the DJR computation form that support each line item indicated on the computation form.
- **Identify** combinations of object codes from support documents that make up a line item on the computation form.
- **Include** all applicable source documents; i.e., expenditure reports, budget reports, etc.
- **Verify** with the checklist to ensure all necessary supporting documentation is enclosed with your DJR computation form. **Include** any spreadsheets explaining the basis of the allocation, if costs are being allocated.
- **Support** documents should be copied to **letter size (8 1/2 x 11) paper when possible**.

ACTUAL EXPENDITURES FOR FY 2003/04:

A. Lines 2 - 9

Include all **allowable** and **unallowable direct** costs for the jail facility. Deduct unallowable direct costs in lines 12-17.

1. Line 2:

Wages and Benefits - Use the FY 2003/04 actual costs for the jail facility (ies).

Attach:

- A copy of the expenditure report that lists the items and the amounts expended in salaries and benefits.
- A listing by classification of the positions included in the salaries and benefits.

If salaries or benefits were allocated, attach:

- A worksheet showing the basis for the allocation, the actual percentages used and the dollar amount.
- A copy of the actual expenditure reports even if the costs were allocated.

Identify any attachments as a footnote on the worksheet.



NOTE: Do not include any salaries or benefits for Administration in this line item. Administration is considered to be part of the Indirect Costs. Do not include any salaries or benefits for any elected officials, such as the Sheriff, as they are unallowable costs.

2. **Line 3**

Services and Supplies - Use the FY 2003/04 actual costs. Attach a copy of the expenditure report that lists the items and the amounts expended in services and supplies for the jail facility.

If services and supplies were allocated, be sure to include a worksheet showing the basis for the allocation, the actual percentages used and the dollar amount. Attach a copy of the expenditure reports even if the costs were allocated. Identify any attachments as a footnote on the worksheet.

3. **Line 4**

Medical Costs – For the purpose of calculating the DJR, **include costs for both routine and non-routine medical costs.** Non-routine medical costs should be deducted in lines 12-17.

Attach a copy of the expenditure report that list the items and amounts expended for medical costs. If there is a medical contract with another agency to provide routine medical care for the jail facility, submit a copy of the contract. Ensure that the contractor provides an expenditure report classifying routine and non-routine medical services as defined in this manual.

If medical costs were allocated, be sure to include a worksheet showing the basis for the allocation, the actual percentages used, and the dollar amount. Attach a copy of the expenditure reports even if the costs were allocated. Identify any attachments as a footnote on the worksheet.

4. **Line 5**

Equipment Purchases - If equipment purchases were listed separately from services and supplies, follow the same requirements as for services and supplies above. Identify any attachments as a footnote on the worksheet. **Equipment defined as capital assets by the county/city's capitalization policy are unallowable and should be excluded entirely from the DJR calculation.** Include a copy of the capitalization policy and a complete description of each capital asset, including the cost.

5. **Lines 6 - 9**

Other Direct Costs - List any other direct costs separately and explain them in a footnote. Include only costs directly attributed to the jail facility (ies).

If other direct costs were allocated, be sure to include a worksheet showing the basis for the allocation, the actual percentages used, and the dollar amount. Attach a copy of the expenditure reports even if the costs were allocated. Identify any attachments as a footnote on the worksheet.



NOTE: Do not include any costs charged to Administration in this line item. Administration costs are considered to be part of the Indirect Costs.

B. Line 10

Total Direct Costs - Enter the sum of the costs from lines 2-9.

C. Lines 12 - 17

Less: Unallowable Direct Costs - List any unallowable direct costs that are included in Direct Costs (e.g., booking costs, non-routine medical costs, or radio service outside the jail facility (ies), etc.).

D. Line 18

Total Unallowable Direct Costs - Add together lines 12-17.

E. Line 19

Allowable Direct Costs - Subtract line 18 from line 10.

F. Line 20

Or Other Basis - If the city or county uses another method to determine Allowable Direct Costs, a detailed explanation and documentation must be provided. Identify any attachments as a footnote on the worksheet.

G. Line 21:

Indirect costs (overhead) pertaining to detention operations shall exclude unallowable cost factors noted in Chapter II, Section E, Allowable and Unallowable Costs.

Costs that may be included in this line item are:

1. Costs approved for use in the FY 2003/04 Indirect Cost Rate Proposal (ICRP) or County Wide Cost Allocation Plan (COWCAP).

To include the ICRP or COWCAP in the Indirect Cost calculation, subtract building and equipment use costs and include any roll forward amount. Unless unallowable under PC Section 4016.5, other costs included in the ICRP or COWCAP are acceptable Indirect Costs and must be allocated appropriately to each cost center.

2. Any departmental, divisional or other allowable indirect detention costs (overhead) as defined in this Manual, including salaries and benefits and services and supplies, less any applicable revenues or reimbursements.

For additional information regarding unallowable indirect costs within a city or county cost plan, see Sections 2430-2440 of the Handbook of Cost Plan Procedures for California Counties, Office of the State Controller. Please note that all costs must be consistent with the requirements of PC Section 4016.5.

All indirect costs must be allocated based on the percentages that each cost center benefits from the indirect costs. The cost proposal must include a worksheet detailing the basis for the allocation (salaries and benefits, etc.), actual percentages used, and dollar amounts. A copy of the expenditure reports is required in all cases and regardless of methodology. Please footnote and/or cross-reference all figures from source documentation to the computation.

H. Line 22

Allow Dir/Total Dir - This percentage is obtained by dividing the allowable direct costs by the total direct costs. Divide the amount on line 19 by the amount on line 10: enter the result on line 22 as a percentage with two decimal places.

I. Line 23

Allowable Indirect Costs - Multiply the value on line 21 by the percentage on line 22.

J. Line 24

Total Expenditures - This is the total FY 2003/04 program expenditures. Add lines 19 and 23 or lines 20 and 23.

K. Line 26 - 30

Less: Offsetting Reimbursements and Applicable Credits - Costs already reimbursed or funded from Federal or State government or other sources, cannot be reimbursed again under PC Section 4016.5 or WIC Section 1776. **Dual funding is not allowable.** (See exception, Chapter II, Section H.)

L. Line 31

Total Offsetting Reimbursements and Applicable Credits - Add together values from lines 26-30.

PROJECTED EXPENDITURES FOR FY 2005/06:**M. Line 32**

Allowable Costs - This is the total allowable FY 2003/04 program expenditures; subtract line 31 from 24.

N. Line 33

Allowable Costs (FY 2003/04) - The value amount on line 32 is carried forward.

O. Line 34

Estimated 2-Year % Cost Increase/Decrease - This estimate is required as actual expenditures from two FYs ago are being used to project expenditures for FY 05/06.

The types of costs used to calculate the two-year percentage cost increase/decrease **must be the same types of costs used to calculate the DJR in order to avoid excessive retroactive adjustments.** (See Chapter II, Section E, Allowable and Unallowable Costs.) The method used must be reasonable and supported by documentation that includes an explanation describing how the two-year percentage cost increase/decrease was determined. Report the percentage with two decimal places.

Proposed formulas:

1. Allowable budgeted costs for FY 2004/05 divided by actual costs for FY 2002/03, less 1.
1. Allowable budgeted costs for FY 2004/05 divided by actual costs for FY 2003/04, less 1, then multiplied by 2.

P. Line 35

Amount of Estimated 2-Year Increase/Decrease - Multiply the amount on line 33 by the percentage on line 34.

Q. Line 36

Total Allowable Costs for FY 2005/06 Rate Computation - Add lines 33 and line 35.

R. Line 37

Reported Average Daily Jail Population - Attach a copy of the monthly average daily jail population (ADP) for FY 2003/04 for the jail facility, or a copy of the official city or county document where this population figure appears. Report the ADP with two decimal places.

S. Line 38

Calendar Days - Enter the total number of days in FY 2003/04: 366.

T. Line 39

Total Projected Jail Population - Multiply value on line 37 by the value on line 38.

U. Line 40

Estimated 2 Year % Population Increase/Decrease - Enter the estimated percentage increased/decreased jail population for FY 2005/06. Provide worksheets and source documentation substantiating the expected jail population for FY 2005/06. A zero population growth must be accompanied by a court order reducing the jail population. The method used must be reasonable and carefully calculated in order to avoid material fluctuations in the DJRs from year to year. Report this percentage with two decimal places.

Proposed formulas:

- 2003/04 ADP minus 2001/02 ADP equals ____ divided by 2001/02 ADP.

Example:

$$\begin{array}{rcl}
 \text{FY 2003/04 ADP} & \underline{\hspace{2cm}} & (1) \\
 - \text{FY 2001/02 ADP} & \underline{\hspace{2cm}} & (2) \\
 = \text{Change} & \underline{\hspace{2cm}} & (1) - (2) = (3) \\
 \% \text{ Population Incr./Decr.} & \underline{\hspace{2cm}} & (3) / (2)
 \end{array}$$

- Average increase/decrease over past five years.

Example:

FY	99/00	00/01	01/02	02/03	03/04
ADP	1,417	1,479	1,586	1,474	1,110
		-1,417	-1,479	-1,586	-1,474
Change		62	107	-112	-364
Incr/Decr		4.38%	7.23%	-7.06%	-24.69%
Average Increase/Decrease (-20.14% divided by 4)					-5.04%
Multiply by 2 for two-year estimate					-10.08%

The FBMAU recommends using the more conservative estimate that best reflects the ADP trend in the facility in order to avoid large fluctuations in the rate paid.

V. Line 41

Estimated FY 2005/06 Jail Population - Multiply the value on line 39 by the percentage on line 40, then add the result to the amount shown on line 39.

W. Line 42

Daily Jail Rate (FY 2005/06) - Divide value on line 36 by the value on line 41.



NOTE: The \$59.00/day cap for detention costs established in the Budget Act of 1993 remains in effect pursuant to the Budget Act of 2005. Please be advised that the control language previously established by the Budget Act of 1993 may be subject to change in the Budget Act

Instructions For Completing The Prior Rate Estimate
Adjustment SCHEDULE FY 2005/06(a)

As in prior years, the city or county may use the Prior Rate Adjustment Schedule to adjust the reimbursements received for detention costs for FY 2003/04.

If the city or county was overpaid, collection by CDC will be made from the first few months' invoices paid in FY 2005/06. If the city or county was underpaid, the city or county should submit CDC 2131-B, Consolidated Amended Invoice Parolee/Inmate Detention (see Appendix IX, Blank Forms), with the corrected DJR rate for FY 2003/04 as calculated below:

A. Line 1

Total Allowable Costs for Fiscal Year (FY) 2003/04 - Enter the value on line 33 of the DJR Computation Schedule for **FY 2005/06**.

B. Line 2

Average Daily Population in FY 2003/04 - Enter the value on line 37 of the DJR Computation Schedule for **FY 2005/06**.

C. Line 3

Total Calendar Days in FY 2003/04 - Enter the total number of days in **FY 2003/04**: 366.

D. Line 4

Total Actual Inmate Days in FY 2003/04 - Multiply the value on line 2 by the value on line 3 and enter the amount.

E. Line 5

Corrected DJR Rate approved for FY 2003/04 - Divide the value on line 1 by the value on line 4 above.

F. Line 6

Daily Jail Rate approved for this facility for use in FY 2003/04 - Enter the DJR approved by CDC for FY 2003/04 as shown on line 42 of the approved DJR Computation Schedule for **FY 2003/04**.

G. Line 7

Difference - Subtract the value of line 5 above from the value of line 6 above.

If the DJR on Line 5 is under the \$59.00 cap, and is less than Line 6, the city or county was overpaid for FY 2003/04 invoices. CDC will collect the overpayment from future invoices.

If the DJR on Line 5 is under the \$59.00 cap, and is greater than Line 6, the city or county was underpaid for FY 2003/04 invoices. Use CDC 2131-B, Consolidated Amended Invoice for Parolee/Inmate Detention, and invoice CDC for the difference.

If the DJR on Line 5 is \$59.00 or more, and Line 6 is less than \$59.00, the city or county was underpaid for FY 2003/04 invoices. Use CDC 2131-B, Consolidated Amended Invoice for Parolee/Inmate Detention, and invoice CDC for the difference. Underpayment will be based on the difference between \$59 and Line 6.

If the DJR on Line 5 is \$59.00 or more, and Line 6 is equal to \$59.00, there will be no adjustments made. The cap of \$59.00 placed on DJR rates, as established by the Budget Act of 1993, remains in effect.

SAMPLE COUNTY		MAIN JAIL	PREPARED BY: CM
ACTUAL EXPENSE FOR: FY 2003/04		REPORTED COSTS	REFERENCE
1	DIRECT COSTS (Allowable and Unallowable):		
2	Wages and Benefits	\$20,000,000	Attachment A, B
3	Services and Supplies	\$4,800,000	Attachment A
4	Medical Costs (Routine and Non-Routine)	\$3,970,000	Attachment A, C
5	Equipment purchases (Non-capitalized)	\$0	
6			
7			
8			
9			
10	Total Direct Costs	\$28,770,000	
11	LESS: Unallowable Direct Costs	\$1,711,093	Attachment I
12	BOOKING COSTS	\$3,285,184	Attachment C
13	Non-Routine Medical	\$10,500	Attachment A
14	Communication Costs (outside of jail facility)		
15			
16			
17			
18	Total Unallowable Direct Costs	(\$5,006,777)	
19	ALLOWABLE DIRECT COSTS	\$23,763,223	
20	Or Other Basis		
21	INDIRECT COSTS	\$1,976,660	Attachment D
22	Allow Dir/Total Dir Equals The Allow % of Indir Costs (Line 19/Line 10)	82.60%	
23	ALLOWABLE INDIRECT COSTS	\$1,632,666	
24	TOTAL EXPENDITURES	\$25,395,889	
25	LESS: Offsetting Reimbursements		
26	STC	\$48,644	Attachment A
27	POST	\$60,678	Attachment A
28	Transportation	\$59,058	Attachment A
29	Morrissey	\$15,550	Attachment A
30			
31	Total Offsetting Reimbursements	(\$183,930)	
32	ALLOWABLE COSTS	\$25,211,959	

SAMPLE COUNTY		MAIN JAIL	PREPARED BY: CM	
PROJECTED EXPENSE FOR: FY 2005/06		REPORTED COSTS	REFERENCE	
33	Allowable Costs (FY 2003/04) (from Line 32 on page 1)	\$25,211,959	Attachment F	
34	Estimated 2 Year Percent Cost Increase/Decrease	2.61%		
35	Amount of Estimated 2 Year Increase/Decrease	\$658,032		
36	TOTAL ALLOWABLE COSTS FOR FY 2005/06 RATE COMPUTATION	\$25,869,991	Attachment G	
FISCAL YEAR 2003/04		Requested		
37	Reported Average Daily Jail Population (FY 2003/04)	2,000.00		
38	Calendar Days (FY 2003/04)	366		
39	Total Projected Jail Population (FY 2003/04)	732,000.00		
40	Estimated 2 Year % Population Increase/Decrease	2.51%		
41	Estimated FY 2005/06 Population	750,373.00		
42	DAILY JAIL RATE (FY 2005/06)	\$34.48		
			Do Not Exceed \$59.00	

SAMPLE COUNTY		MAIN JAIL		PREPARED BY: CM
Prior Rate Estimate Adjustment			Sched. 2003/04 A	
DESCRIPTION OF ITEM		REPORTED AMOUNT	REFERENCE	
1	TOTAL ALLOWED COSTS FOR FISCAL YEAR (FY) 2003/04	\$25,211,959	(From Line 33 of DJR Computation Schedule for FY 2003/04)	
2	AVERAGE DAILY POPULATION IN FY 2003/04	2,000	(From Line 37 of DJR Computation Schedule for FY 2003/04)	
3	TOTAL CALENDAR DAYS IN FY 2003/04	365		
4	TOTAL ACTUAL INMATE DAYS IN FY 2003/04	730,000.00	(Line 2 x Line 3)	
5	CORRECTED DJR FOR FY 2003/04	\$34.54	(Line 1 Divided by Line 4)	
6	DAILY JAIL RATE APPROVED FOR THIS FACILITY FOR USE IN FY 2003/04	\$35.41	(From Line 42 of CDC's approved DJR Computation Schedule for FY 2003/04)	
7	DIFFERENCE	(\$0.87)		
<p>If the DJR on Line 5 is under \$59, and is less than Line 6, the county/city was overpaid for FY 2003/04 invoices. CDC will collect the overpayment from future invoices.</p> <p>If the DJR on Line 5 is under \$59, and is greater than Line 6, the county/city was underpaid for FY 2003/04 invoices. Use CDC 2131-B, Consolidated Amended Invoice for Parolee/Inmate Detention to Invoice CDC for the difference.</p> <p>If the DJR on Line 5 is \$59 or more, and Line 6 is less than \$59, the city or county was underpaid for FY 2003/04 invoices. Use CDC 2131-B, Consolidated Amended Invoice for Parolee/Inmate Detention to invoice CDC for the difference. Underpayment will be based on the difference between \$59 and Line 6.</p> <p>If the DJR on Line 5 is \$59 or more, and Line 6 is equal to \$59, there will be no adjustments made. The cap of \$59 placed on DJRs as established by the Budget Act of 1993 remains in effect.</p>				

SAMPLE COUNTY		MAIN JAIL	PREPARED BY: CM
<u>Explanation of Adjustments/References:</u>			

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM
BUDGET STATUS REPORT

ORG 3000 SHERIFF	BUDGET 3000	FISCAL YEAR 2003/04		PAGE 30
DIV 3200 MAIN JAIL				

SHERIFF JAIL DIVISION

ADOPTED APPROPRIATION	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT APPROP USED
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CURRENT FISCAL YEAR

1000 SALARIES AND EMPLOYEE BENEFITS

1100 SALARIES AND WAGES	14,000,000.00	14,814,815.00	(814,815.00)	-6%
1300 OVERTIME	500,000.00		500,000.00	100%
1400 UNEMPLOYMENT INSURANCE	600,000.00	575,000.00	25,000.00	4%
1500 WORKERS COMP CONTRIBUTION	4,000,000.00	4,400,000.00	(400,000.00)	-10%
1550 RETIREMENT CONTRIBUTION	75,000.00	59,685.00	15,315.00	20%
1600 HEALTH INSURANCE CONTRIBUTION	150,000.00	143,000.00	7,000.00	5%
1650 LIFE & DISABILITY INSURANCE	10,000.00	7,500.00	2,500.00	25%
OBJECT TOTAL	19,335,000.00	20,000,000.00	(665,000.00)	-3%

Line 2, DFR Computation Form

2000 SERVICES AND SUPPLIES

2010 CLOTHING AND PERSONAL SUPPLIES	3,000,000.00	2,500,000.00	500,000.00	0%
2025 FOOD	700,000.00	614,500.00	85,500.00	12%
2033 GENERAL HOUSEHOLD EXPENSE	300,000.00	275,000.00	20,000.00	7%
2050 TELEPHONE CHARGES	200,000.00	145,000.00	55,000.00	28%
2070 OFFICE EXPENSE	300,000.00	100,000.00	5,000.00	65%

2100 MEDICAL, DENTAL & LAB SUPPLIES

2087 SMALL TOOLS & INSTRUMENTS	650,000.00	750,000.00	50,000.00	-23%
	75,000.00	45,000.00	15,000.00	20%
2300 PROFESSIONAL & SPECIAL SERVICES	3,500,000.00	3,220,000.00	150,000.00	4%
2350 SPECIAL DEPARTMENT EXPENSE	200,000.00	125,000.00	75,000.00	38%
2500 MAINTENANCE STRUCTURE GROUNDS	100,000.00	100,000.00	0.00	0%

2550 MAINTENANCE EQUIPMENT	250,000.00	249,000.00	1,000.00	0%
2400 TRANSPORTATION	165,000.00	130,400.00	34,600.00	21%
2450 DATA PROCESSING	150,000.00	155,000.00	(5,000.00)	-3%
2455 TRAVEL EXPENSE	80,000.00	75,000.00	5,000.00	6%
2460 MILEAGE EXPENSE	150,000.00	100,000.00	50,000.00	33%
2470 MEMBERSHIP/DUES	1,000.00	600.00	400.00	40%

2480 COMMUNICATION SERVICES

2500 UTILITIES	15,000.00	10,500.00	500.00	3%
	200,000.00	175,000.00	25,000.00	13%

OBJECT TOTAL

10,036,000.00	8,770,000.00	729,000.00	537,000.00	5%
	8,770,000 - 750,000 - 3,220.00 = 4,800,000 (Line 3)			
29,371,000.00	28,770,000.00	729,000.00	(128,000.00)	0%

SUBTOTAL

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG 3000		SHERIFF	BUDGET STATUS REPORT		FISCAL YEAR 2003/04		PAGE 31
DIV 3200		MAIN JAIL	SHERIFF JAIL DIVISION				PERCENT APPROP USED
CURRENT FISCAL YEAR 3000		FIXED ASSETS	ADOPTED APPROPRIATION	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE	
		3500 EQUIPMENT	95,000.00	80,000.00	0.00	15,000.00	16%
		OBJECT TOTAL	95,000.00	80,000.00	0.00	15,000.00	16%
		TOTAL	29,466,000.00	28,850,000.00	729,000.00	(113,000.00)	0%
6000		REVENUE					
Line 26	6300	STATE TRAINING COSTS (STC)	50,000.00	48,644.00	0.00	1,356.00	3%
Line 27	6400	TRANSPORTATION	60,000.00	59,058.00	0.00	942.00	2%
Line 28	6500	PEACE OFFICE SAFETY TRAINING (POST)	65,000.00	60,678.00	0.00	4,322.00	7%
Line 29	6600	PAROLE REVOCATION HEARING (MORRISSEY)	20,000.00	15,550.00	0.00	4,450.00	22%
		OBJECT TOTAL	175,000.00	183,930.00	0.00	11,070.00	6%
		TOTAL	175,000.00	183,930.00	0.00	11,070.00	6%

**SAMPLE COUNTY
MAIN JAIL
LIST OF POSITIONS
BY CLASSIFICATION
FISCAL YEAR 2003/04**

Classification	Number of Positions	Total Costs
Administrative Clerk	2	58,900
Administrative Director	1	70,000
Booking Clerk	1.5	35,100
Carpenter	2	52,604
Deputy Sergeant	50	1,925,000
Deputy Sheriff I	110	3,905,000
Deputy Sheriff II	52	1,924,000
Fiscal Clerk II	2	57,000
Fiscal Officer	1	65,000
Jail Commander	1	57,030
Laundry Facility Supervisor	5	126,975
Maintenance Mechanic	2	52,604
Maintenance Supervisor	1	35,002
Maintenance Clerk	7	245,000
Physician	1	85,000
Records Clerk	5	120,100
Records Supervisor	2	53,500
Secretary II	1	25,000
Sheriff's Captain	3	146,700
Sheriff's Lieutenant	12	562,800
Sheriff's Service Officer	3	112,500
Sheriff's Trainee	150	5,100,000
 Total	 414.5	 \$14,814,815 *

* \$14,814,815 PLUS BENEFITS = \$20,000,000**

Sheriff's Salary and Benefits for FY 02/03: \$140,000

<u>MONTH</u>	<u>YEAR</u>	<u>PHYSICIANS</u>	<u>NURSES</u>	<u>SUPPLIES</u>	<u>TOTAL</u>
Jul	2002	\$30,858	\$15,429	\$10,781	\$57,068
Aug	2002	\$30,858	\$15,429	\$10,781	\$57,068
Sept	2002	\$30,858	\$15,429	\$10,781	\$57,068
Oct	2002	\$30,858	\$15,429	\$10,781	\$57,068
Nov	2002	\$30,858	\$15,429	\$10,781	\$57,068
Dec	2002	\$30,858	\$15,429	\$10,781	\$57,068
Jan	2003	\$30,858	\$15,429	\$10,781	\$57,068
Feb	2003	\$30,858	\$15,429	\$10,781	\$57,068
Mar	2003	\$30,858	\$15,429	\$10,781	\$57,068
Apr	2003	\$30,858	\$15,429	\$10,781	\$57,068
May	2003	\$30,858	\$15,429	\$10,781	\$57,068
Jun	2003	<u>\$30,858</u>	<u>\$15,429</u>	<u>\$10,781</u>	<u>\$57,068</u>
TOTAL		<u>\$370,296</u>	<u>\$185,148</u>	<u>\$129,372</u>	<u>\$684,816</u>

MEDICAL COSTS - NON-ROUTINE

<u>MONTH</u>	<u>YEAR</u>	<u>PHYSICIANS</u>	<u>NURSES</u>	<u>SUPPLIES</u>	<u>TOTAL</u>
Jul	2002	\$148,031	\$74,015	\$51,719	\$273,765
Aug	2002	\$148,031	\$74,015	\$51,719	\$273,765
Sept	2002	\$148,031	\$74,015	\$51,719	\$273,765
Oct	2002	\$148,031	\$74,015	\$51,719	\$273,765
Nov	2002	\$148,031	\$74,015	\$51,719	\$273,765
Dec	2002	\$148,031	\$74,015	\$51,719	\$273,765
Jan	2003	\$148,031	\$74,015	\$51,719	\$273,765
Feb	2003	\$148,031	\$74,015	\$51,719	\$273,765
Mar	2003	\$148,031	\$74,015	\$51,719	\$273,765
Apr	2003	\$148,031	\$74,015	\$51,719	\$273,765
May	2003	\$148,031	\$74,015	\$51,719	\$273,765
Jun	2003	\$148,035	\$74,015	\$51,719	<u>\$273,769</u>
TOTAL		<u>\$1,776,376</u>	<u>\$888,180</u>	<u>\$620,628</u>	<u>\$3,285,184</u>

Line 13

TOTAL ROUTINE AND NON-ROUTINE SUPPLIES	\$750,000.00
TOTAL ROUTINE AND NON-ROUTINE SALARIES & BENEFITS	\$3,220,000.00
TOTAL ROUTINE AND NON-ROUTINE MEDICAL	<u>\$3,970,000.00</u>

Line 4

NOTE: An expenditure analysis by index was conducted based on a sampling of services and supplies' invoices to determine the allocation between routine and non-routine medical supply costs (based upon the definitions provided in the DJR Manual). Additionally, a salary and benefit analysis was conducted based on a time-study conducted by staff. The salaries and benefits were allocated between routine and non-routine medical services (based upon the definitions provided in the DJR Manual) and administrative tasks. The administrative costs were further allocated between routine and non-routine. Based on this analysis, the routine medical costs are 17.25% and the non-routine costs are 82.75%. **This sample does not include the required source documentation and supporting invoices.**

INDIRECT COST ALLOCATION EXAMPLE NO. 2

FOR COUNTIES WITH COUNTYWIDE COSTS APPLIED TO THE
SHERIFF'S DEPARTMENT & JAIL FACILITIES
FY 2003/04

TOTAL COWCAP COSTS FOR USE IN FY 2003/04

APPLICABLE TO:	SHERIFF'S	MAIN JAIL	BRANCH JAIL
TOTAL COWCAP COSTS	\$4,000,000	\$1,500,000	\$1,000,000
LESS:			
Equipment Use	\$70,000	\$30,000	\$20,000
Building Use	\$230,000	\$200,000	\$100,000
ALLOWABLE COWCAP COSTS	\$3,700,000 a	\$1,270,000 b	\$880,000 c

ALLOCATION OF SHERIFF'S COWCAP COSTS TO ALL SHERIFF'S DEPT. DIVISIONS

Division Name	Salaries & Benefits	Percent	Allocation
Sheriff's Administration	\$2,000,000	4.00%	\$148,000 d
Sheriff's Patrol	\$23,000,000	46.00%	\$1,702,000 e
Court Services	\$10,000,000	20.00%	\$740,000 f
Sheriff's Investigation	\$15,000,000	30.00%	\$1,110,000 g
Totals	\$50,000,000	100.00%	a \$3,700,000

TOTAL ALLOWABLE SHERIFF'S DEPARTMENTAL INDIRECT COSTS

TOTAL SHERIFF'S ADMINISTRATION DIVISION EXPENDITURES:	\$2,818,640
PLUS: COWCAP (Sheriff's Admin.)	d \$148,000
LESS: Sheriff's Sal. & Ben.	\$140,000
TOTAL ALLOWABLE SHERIFF'S ADMIN. COSTS	\$2,826,640 h

ALLOCATION OF SHERIFF'S DEPARTMENTAL INDIRECT COSTS

Division Name	Salaries & Benefits	Percent	Allocation
Sheriff's Patrol	\$23,000,000	28.75%	\$812,659 i
Court Services	10,000,000	12.50%	353,330 j
Sheriff's Investigation	15,000,000	18.75%	529,995 k
Main Jail	20,000,000	25.00%	706,660 l
Branch Jail	12,000,000	15.00%	423,996 m
Totals	\$80,000,000	100.00%	h \$2,826,640

SUMMARY OF TOTAL OVERHEAD COSTS

Division Name	COWCAP	DEPTL	TOTAL OVERHEAD
Sheriff's Patrol	e \$1,702,000	i \$812,659	\$2,514,659
Court Services	f 740,000	j 353,330	1,093,330
Sheriff's Investigation	g 1,110,000	k 529,995	1,639,995
Main Jail	b 1,270,000	l 706,660	1,976,660
Branch Jail	c 880,000	m 423,996	1,303,996

Line 21

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

BUDGET STATUS
REPORT

ORG 3000 SHERIFF

DIV 3300 BRANCH JAIL

SHERIFF JAIL DIVISION

FISCAL YEAR 2003/04

PAGE 32

	ADOPTED	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED	PERCENT
	APPROPRIATION			BALANCE	APPROP USED
CURRENT FISCAL YEAR					
1000 SALARIES AND EMPLOYEE BENEFITS					
1100 SALARIES AND WAGES	10,000,000.00	9,500,000.00		500,000.00	5%
1300 OVERTIME	500,000.00	500,000.00		0.00	0%
1400 UNEMPLOYMENT INSURANCE	600,000.00	509,500.00		90,500.00	15%
1500 WORKERS COMP CONTRIBUTION	400,000.00	440,000.00		(40,000.00)	-10%
1550 RETIREMENT CONTRIBUTION	900,000.00	900,000.00		0.00	0%
1600 HEALTH INSURANCE CONTRIBUTION	150,000.00	143,000.00		7,000.00	5%
1650 LIFE & DISABILITY INSURANCE	10,000.00	7,500.00		2,500.00	25%
OBJECT TOTAL	12,560,000.00	12,000,000.00	0.00	560,000.00	4%

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG 3000 SHERIFF

BUDGET STATUS REPORT

DIV 3400 PATROL

SHERIFF'S PATROL

FISCAL YEAR 2003/04

PAGE 34

CURRENT FISCAL YEAR	ADOPTED APPROPRIATION	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT APPROP USED
1000 SALARIES AND EMPLOYEE BENEFITS					
1100 SALARIES AND WAGES	18,000,000.00	20,000,000.00		(2,000,000.00)	-11%
1300 OVERTIME	450,000.00	500,000.00		(50,000.00)	-11%
1400 UNEMPLOYMENT INSURANCE	600,000.00	600,000.00		0.00	0%
1500 WORKERS COMP CONTRIBUTION	600,000.00	750,000.00		(150,000.00)	-25%
1550 RETIREMENT CONTRIBUTION	275,000.00	300,000.00		(25,000.00)	-9%
1600 HEALTH INSURANCE					
1600 CONTRIBUTION	700,000.00	750,000.00		(50,000.00)	-7%
1650 LIFE & DISABILITY INSURANCE	100,000.00	100,000.00		0.00	0%
OBJECT TOTAL	20,725,000.00	23,000,000.00	0.00	(2,275,000.00)	-11%

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG 3000 SHERIFF

BUDGET STATUS REPORT

PAGE 36

FISCAL YEAR 2003/04

DIV 3500 INVESTIGATION

SHERIFF'S INVESTIGATION

	ADOPTED APPROPRIATION	EXPENDITURE S	ENCUMBRANCE S	UNENCUMBERED BALANCE	PERCENT APPROPRIATION USED
CURRENT FISCAL YEAR					
1000 SALARIES AND EMPLOYEE BENEFITS					
1100 SALARIES AND WAGES	14,000,000.00	13,350,000.00		650,000.00	5%
1300 OVERTIME	0.00	50,000.00		(50,000.00)	0%
1400 UNEMPLOYMENT INSURANCE	300,000.00	300,000.00		0.00	0%
1500 WORKERS COMP CONTRIBUTION	500,000.00	500,000.00		0.00	0%
1550 RETIREMENT CONTRIBUTION	200,000.00	200,000.00		0.00	0%
1600 HEALTH INSURANCE CONTRIBUTION	500,000.00	500,000.00		0.00	0%
1650 LIFE & DISABILITY INSURANCE	100,000.00	100,000.00		0.00	0%
OBJECT TOTAL	15,600,000.00	15,000,000.00	0.00	600,000.00	4%

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG	3000	SHERIFF	BUDGET STATUS REPORT			FISCAL YEAR 2003/04	PAGE 38
DIV	3600	COURT SERVICES	SHERIFF'S	COURT	SERVICES		
CURRENT FISCAL YEAR			ADOPTED				PERCENT
1000			APPROPRIATION	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE	APPROP USED
		SALARIES AND EMPLOYEE BENEFITS					
	1100	SALARIES AND WAGES	9,000,000.00	8,500,000.00		500,000.00	6%
	1300	OVERTIME	0.00	0.00		0.00	0%
	1400	UNEMPLOYMENT INSURANCE	300,000.00	300,000.00		0.00	0%
	1500	WORKERS COMP CONTRIBUTION	500,000.00	500,000.00		0.00	0%
	1550	RETIREMENT CONTRIBUTION	200,000.00	150,000.00		50,000.00	25%
	1600	HEALTH INSURANCE CONTRIBUTION	500,000.00	475,000.00		25,000.00	5%
	1650	LIFE & DISABILITY INSURANCE	100,000.00	75,000.00		25,000.00	25%
		OBJECT TOTAL	10,600,000.00	10,000,000.00	0.00	600,000.00	6%

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG 3000 SHERIFF	BUDGET STATUS REPORT	FISCAL YEAR 2003/04	PAGE 40
DIV 3900 ADMINISTRATION	SHERIFF ADMINISTRATIVE DIVISION		

	ADOPTED APPROPRIATION	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT APPROP USED
CURRENT FISCAL YEAR					
1000 SALARIES AND EMPLOYEE BENEFITS					
1100 SALARIES AND WAGES	1,400,000.00	1,500,000.00		(100,000.00)	-7%
1300 OVERTIME	50,000.00			50,000.00	100%
1400 UNEMPLOYMENT INSURANCE	60,000.00	58,000.00		2,000.00	3%
1500 WORKERS COMP CONTRIBUTION	400,000.00	420,980.00		(20,980.00)	-5%
1550 RETIREMENT CONTRIBUTION	7,500.00	5,970.00		1,530.00	20%
1600 HEALTH INSURANCE CONTRIBUTION	15,000.00	14,300.00		700.00	5%
1650 LIFE & DISABILITY INSURANCE	1,000.00	750.00		250.00	25%
OBJECT TOTAL	1,933,500.00	2,000,000.00	0.00	(66,500.00)	-3%
2000 SERVICES AND SUPPLIES					
2050 TELEPHONE CHARGES	150,000.00	145,000.00	0.00	5,000.00	3%
2070 OFFICE EXPENSE	50,000.00	50,000.00	5,000.00	(5,000.00)	-10%
2087 SMALL TOOLS & INSTRUMENTS	45,000.00	45,000.00	15,000.00	(15,000.00)	-33%
2350 SPECIAL DEPARTMENT EXPENSE	20,000.00	2,000.00	0.00	18,000.00	90%
2370 EQUIPMENT RENTAL	75,000.00	90,000.00			
2500 MAINTENANCE STRUCTURE GROUNDS	100,000.00	100,000.00		0.00	0%
2550 MAINTENANCE EQUIPMENT	50,000.00	24,900.00	0.00	25,100.00	50%
2400 TRANSPORTATION	16,500.00	13,040.00	0.00	3,460.00	21%
2450 MOTORPOOL	150,000.00	155,000.00		(5,000.00)	-3%
2455 TRAVEL EXPENSE	80,000.00	75,000.00		5,000.00	6%
2460 MILEAGE EXPENSE	150,000.00	100,000.00		50,000.00	33%
2470 MEMBERSHIP	1,000.00	1,200.00	0.00	(200.00)	-20%
2500 UTILITIES	15,000.00	17,500.00		(2,500.00)	-17%
OBJECT TOTAL	902,500.00	818,640.00	20,000.00	78,860.00	9%
SUBTOTAL	2,836,000.00	2,818,640.00	20,000.00	12,360.00	0%

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG 3000 SHERIFF

BUDGET STATUS REPORT

PAGE 41

DIV 3900 ADMINISTRATION

SHERIFF ADMINISTRATIVE DIVISION

FISCAL YEAR 2003/04

	ADOPTED APPROPRIATION	EXPENDITURES	ENCUMBRANCES	ENCUMBERED BALANCE	PERCENT APPROP USED
CURRENT FISCAL YEAR					
3000 FIXED ASSETS					
3500 EQUIPMENT	200,000.00	181,360.00	8,000.00	18,640.00	9%
OBJECT TOTAL	200,000.00	181,360.00	8,000.00	18,640.00	9%
TOTAL	2,836,000.00	3,000,000.00	28,000.00	31,000.00	1%



STEVE WESTLY
Controller of the State of California

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Somewhere
Anywhere, California

Date: August 25, 2003
Filing Ref: Some04

Pursuant to the Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan in Section I **for use in the 2003/04 fiscal year**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE
COST ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A**, attached, are formally approved as actual costs for the **2001/02** fiscal year and as estimated costs for the **2003/04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003** for further allocation to Federal grants and contracts performed by the respective county departments.

SAMPLE COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENT

	SHER DEPT	MAIN JAIL	BRANCH JAIL
BLDG USE	230,000	200,000	100,000
EQUIP USE	70,000	30,000	20,000
CNTY EXEC	1,000,000	135,000	120,000
DATA PROC	1,310,000	42,000	35,000
PERSONNEL	150,000	50,000	40,000
CIVIL SVC	25,000	15,000	10,000
TREAS-A	75,000	30,000	30,000
TREAS-B	25,000		5,000
A/C-A	150,000	100,000	98,000
A/C-B	25,000	10,500	10,500
P/P MNT	30,000		12,000
COUNSEL	150,000	40,000	51,500
SECURITY	15,000	15,000	15,000
BLDG MAINT	300,000	450,000	340,000
GROUND MAINT		50,000	
EMP BENEFIT	45,000	22,000	18,000
PURCHASING	100,000	110,500	100,000
 SUBTOTAL	 3,700,000	 1,300,000	 1,005,000
ROLL FORWARD	300,000	200,000	(5,000)
 PROPOSED COSTS	 4,000,000	 1,500,000	 1,000,000

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM
BUDGET REPORT

ORG 3000 SHERIFF

DIV 3200 MAIN JAIL

SHERIFF JAIL DIVISION

	ADOPTED 2003 - 04 BUDGET	ACTUAL 2003 - 04 EXPENDITURES	PROPOSED 2004 - 05 BUDGET	ADOPTED 2004 - 05 BUDGET
1000 SALARIES AND EMPLOYEE BENEFITS				
1100 SALARIES AND WAGES	14,000,000.00	14,814,815.00	17,000,000.00	16,000,000.00
1300 OVERTIME	500,000.00		500,000.00	
1400 UNEMPLOYMENT INSURANCE	600,000.00	575,000.00	750,000.00	650,000.00
1500 WORKERS COMP CONTRIBUTION	4,000,000.00	4,400,000.00	4,600,000.00	4,600,000.00
1550 RETIREMENT CONTRIBUION	75,000.00	59,685.00	75,000.00	67,425.00
1600 HEALTH INSURANCE CONTRIBUTION	150,000.00	143,000.00	175,000.00	170,000.00
1650 LIFE & DISABILITY INSURANCE	10,000.00	7,500.00	10,000.00	10,000.00
OBJECT TOTAL	19,335,000.00	20,000,000.00	23,110,000.00	21,497,425.00
2000 SERVICES AND SUPPLIES				
2010 CLOTHING AND PERSONAL SUPPLIES	3,000,000.00	2,500,000.00	2,500,000.00	2,000,000.00
2025 FOOD	700,000.00	614,500.00	700,000.00	700,000.00
2033 GENERAL HOUSEHOLD EXPENSE	300,000.00	275,000.00	300,000.00	170,725.00
2050 TELEPHONE CHARGES	200,000.00	145,000.00	200,000.00	145,000.00
2070 OFFICE EXPENSE	300,000.00	100,000.00	200,000.00	250,000.00
2100 MEDICAL, DENTAL & LAB SUPPLIES	650,000.00	750,000.00	850,000.00	750,000.00
2087 SMALL TOOLS & INSTRUMENTS	75,000.00	45,000.00	75,000.00	15,000.00
2300 PROFESSIONAL & SPECIAL SERVICES	3,500,000.00	3,220,000.00	2,500,000.00	1,150,000.00
2350 SPECIAL DEPARTMENT EXPENSE	200,000.00	125,000.00	200,000.00	50,000.00
2500 MAINTENANCE STRUCTURE GROUNDS	100,000.00	100,000.00	100,000.00	75,000.00
2550 MAINTENANCE EQUIPMENT	250,000.00	249,000.00	300,000.00	100,000.00
2400 TRANSPORTATION	165,000.00	130,400.00	165,000.00	100,000.00
2450 DATA PROCESSING	150,000.00	155,000.00	175,000.00	100,000.00
2455 TRAVEL EXPENSE	80,000.00	75,000.00	80,000.00	25,000.00
2460 MILEAGE EXPENSE	150,000.00	100,000.00	200,000.00	47,000.00
2470 MEMBERSHIP	1,000.00	600.00	1,000.00	600.00
2480 RADIO SERVICES	15,000.00	10,500.00	15,000.00	10,500.00
2500 UTILITIES	200,000.00	175,000.00	250,000.00	250,000.00
OBJECT TOTAL	10,036,000.00	8,770,000.00	8,811,000.00	5,938,825.00
SUBTOTAL	29,371,000.00	28,770,000.00	31,921,000.00	27,436,250.00

COUNTY OF SAMPLE
FINANCIAL MANAGEMENT INFORMATION SYSTEM

ORG		SHERIFF		BUDGET REPORT			
3000							
DIV		MAIN JAIL		SHERIFF JAIL DIVISION			
3200							
				ADOPTED	ACTUAL	PROPOSED	ADOPTED
				2003 - 04	2003 - 04	2004 - 05	2004 - 05
				BUDGET	EXPENDITURES	BUDGET	BUDGET
3000		FIXED ASSETS					
		3500 EQUIPMENT		95,000.00	80,000.00	100,000.00	85,000.00
		OBJECT TOTAL		95,000.00	80,000.00	100,000.00	85,000.00
		TOTAL		29,466,000.00	28,850,000.00	32,021,000.00	27,521,250.00

Formula B: Allowable budgeted costs for FY 2004/05 divided by allowable actual costs for FY 2003/04, less 1, multiplied by 2.

Applying Formula B: $\$24,073,678.18 / \$23,763,223.00 =$

1.013064523-1=

.013064523x2=0.026129047

2.61%

Line 34

COUNTY OF SAMPLE
BOOKING COSTS FOR TWO-YEAR COST INCREASE/DECREASE ESTIMATE

ORG 3000 SHERIFF
DIV 3200 MAIN JAIL

SHERIFF JAIL DIVISION
TOTAL DIV 3200
ADOPTED
BUDGET
2004-05

SALARIES AND EMPLOYEE BENEFITS

	BUDGET 2004-05	BOOKING PORTION	LINE ITEM COST	NOTES
1100 SALARIES AND WAGES	16,000,000.00	1,216,000.00	69.34	Salaries and Benefits allocated using ratio of Booking staff divided by total staff
1300 OVERTIME		0.00	0.00	
1400 UNEMPLOYMENT INSURANCE	650,000.00	49,400.00	2.82	
1500 WORKERS COMP CONTRIBUTION	4,600,000.00	349,600.00	19.93	31.5 Booking staff/414.5 total staff = 7.60 percent
1550 RETIREMENT CONTRIBUTION	67,425.00	5,124.30	0.29	
1600 HEALTH INSURANCE CONTRIBUTION	170,000.00	12,920.00	0.74	Main jail bookings total 17,538
1650 LIFE & DISABILITY INSURANCE	10,000.00	760.00	0.04	Daily bookings=17538/365=48.05
OBJECT TOTAL	21,497,425.00	1,633,804.30	93.16	Average Daily Population=2000

SERVICES AND SUPPLIES

2010 CLOTHING AND PERSONAL SUPPLIES	2,000,000.00	48,000.00	2.74	Services and Supplies allocated using ratio of average daily bookings divided by average daily population 48.02/2000=2.40 percent
2025 FOOD	700,000.00	16,800.00	0.96	
2033 GENERAL HOUSEHOLD EXPENSE	170,725.00	4,097.40	0.23	
2050 TELEPHONE CHARGES	145,000.00	3,480.00	0.20	Costs allocated to medical expenditures.
2070 OFFICE EXPENSE	250,000.00	6,000.00	0.34	
2100 MEDICAL, DENTAL & LAB SUPPLIES	750,000.00	0.00	0.00	
2087 SMALL TOOLS & INSTRUMENTS	15,000.00	0.00	0.00	Costs not applicable to booking.
2300 PROFESSIONAL & SPECIAL SERVICES	1,150,000.00	0.00	0.00	Costs allocated to medical expenditures.
2350 SPECIAL DEPARTMENT EXPENSE	50,000.00	1,200.00	0.07	Costs not applicable to booking.
2500 MAINTENANCE STRUCTURE GROUNDS	75,000.00	0.00	0.00	
2550 MAINTENANCE EQUIPMENT	100,000.00	2,400.00	0.14	
2400 TRANSPORTATION	100,000.00	0.00	0.00	Costs not applicable to booking.
2450 DATA PROCESSING	100,000.00	58,500.00	3.34	Booking portion is 58.5% based on a time study analysis.
2455 TRAVEL EXPENSE	25,000.00	0.00	0.00	Costs not applicable to booking.
2460 MILEAGE EXPENSE	47,000.00	0.00	0.00	Costs not applicable to booking.
2470 MEMBERSHIP/DUES	600.00	14.40	0.00	Costs not applicable to booking.
2480 COMMUNICATION SERVICES	10,500.00	0.00	0.00	
2500 UTILITIES	250,000.00	6,000.00	0.34	
OBJECT TOTAL	5,938,825.00	146,491.80	8.35	Unallowable DJR cost.
SUBTOTAL	27,436,250.00	1,780,296.10	101.51	
FIXED ASSETS				
3500 EQUIPMENT	85,000.00	0.00		
OBJECT TOTAL	85,000.00	0.00		
TOTAL BOOKING COSTS	27,521,250.00	1,780,296.10		

TWO-YEAR COST INCREASE/DECREASE CALCULATION WORKSHEET

Main Jail 2003/04 Expenditures

Total Expenditures \$28,850,000.00

Less Unallowable Costs:

Booking Costs \$1,711,093.00

Non-routine medical \$3,285,184.00

Communication costs \$10,500.00

Fixed Assets \$80,000.00

Total Unallowable DJR Expenditures \$5,086,777.00

Total Allowable DJR Expenditures \$23,763,223.00

Main Jail 2004/05 Expenditures

Total Expenditures \$27,521,250.00

Less Unallowable costs:

Booking costs

Non-routine medical

Communication costs

Fixed Assets

Total Unallowable DJR Expenditures

Total Allowable DJR Expenditures

Based on % of unallowable booking costs for FY 03/04

Based on % unallowable booking costs for FY 03/04

\$1,780,296.10

\$1,571,775.72

\$10,500.00

\$85,000.00

\$3,447,571.82

\$24,073,678.18

FY 03/04 Total Medical Costs: \$3,970,000.00
FY 03/04 Total Non-Routine Medical Costs: \$3,284,184.00
% of Non-Routine = 0.827250378

FY 04/05 Total Medical Costs:
\$750,000 + \$1,150,000 = \$1,900,000.00
FY 04/05 Total Non-Routine Medical Costs:
\$1,900,000 x 82.73% = \$1,571,775.72

SAMPLE COUNTY
AVERAGE DAILY JAIL POPULATION
MAIN JAIL
FISCAL YEAR 2003/04

MONTH		ADP
July	2003	1,999
August	2003	1,989
September	2003	2,100
October	2003	1,935
November	2003	2,000
December	2003	2,000
January	2004	2,000
February	2004	1,988
March	2004	1,989
April	2004	2,000
May	2004	2,000
June	2004	<u>2,000</u>
TOTAL		24,000

Average Daily Jail Population - 2,000
Formula used: $(24,000/12 = 2,000)$ *Line 37*

NOTE: Substantiating documentation to support the monthly ADP counts listed above is required.

SAMPLE COUNTY
FY 2005/06
2 YEAR POPULATION INCREASE

AVERAGE DAILY JAIL POPULATION MAIN JAIL FISCAL YEAR 2001/02			AVERAGE DAILY JAIL POPULATION MAIN JAIL FISCAL YEAR 2003/04		
Month		ADP	Month		ADP
July	2001	1,999	July	2003	1,999
August	2001	1,989	August	2003	1,989
September	2001	2,100	September	2003	2,100
October	2001	1,935	October	2003	1,935
November	2001	2,000	November	2003	2,000
December	2001	2,000	December	2003	2,000
January	2002	2,000	January	2004	2,000
February	2002	1,988	February	2004	1,988
March	2002	1,989	March	2004	1,989
April	2002	1,912	April	2004	2,000
May	2002	1,500	May	2004	2,000
June	2002	2,000	June	2004	2,000
TOTAL		23,412	TOTAL		24,000
Divided by 12		/12			/12
ADP		1,951			2,000

- a. 2003/04 ADP minus 2001/02 ADP equals ____ divided by 2000/01 ADP.

Example:

	FY 2003/04 ADP	2,000
-	FY 2001/02 ADP	1,951
=	Change	49
%	Population Incr./Decr.	2.51% <i>Line 40</i>

ORG 3000 SHERIFF DIV 3200 MAIN JAIL		SHERIFF JAIL DIVISION			LINE ITEM COST		NOTES
		TOTAL DIV 3200 EXPENDITURES 2003/04	BOOKING PORTION				
SALARIES AND EMPLOYEE BENEFITS							Salaries and Benefits allocated using ratio of Booking staff divided by total staff
1100	SALARIES AND WAGES	14,814,815.00	1,125,925.94		64.20		31.5 Booking staff/414.5 total staff = 7.60 percent
1300	OVERTIME		0.00		0.00		
1400	UNEMPLOYMENT INSURANCE	575,000.00	43,700.00		2.49		Main jail bookings total 17,538
1500	WORKERS COMP CONTRIBUTION	4,400,000.00	334,400.00		19.07		Daily bookings=17538/365=48.05
1550	RETIREMENT CONTRIBUTION	59,685.00	4,536.06		0.26		Average Daily Population=2000
1600	HEALTH INSURANCE CONTRIBUTION	143,000.00	10,868.00		0.62		Daily bookings=17538/365=48.05
1650	LIFE & DISABILITY INSURANCE	7,500.00	570.00		0.03		Average Daily Population=2000
OBJECT TOTAL		20,000,000.00	1,520,000.00		86.67		
SERVICES AND SUPPLIES							Services and Supplies allocated using ratio of average daily bookings divided by average daily population
2010	CLOTHING AND PERSONAL SUPPLIES	2,500,000.00	60,000.00		3.42		48.05/2000 = 2.40 percent
2025	FOOD	614,500.00	14,748.00		0.84		
2033	GENERAL HOUSEHOLD EXPENSE	275,000.00	6,600.00		0.38		
2050	TELEPHONE CHARGES	145,000.00	3,480.00		0.20		
2070	OFFICE EXPENSE	100,000.00	2,400.00		0.14		
2100	MEDICAL, DENTAL & LAB SUPPLIES	750,000.00	0.00		0.00		Costs allocated to medical expenditures.
2087	SMALL TOOLS & INSTRUMENTS	45,000.00	0.00		0.00		Costs not applicable to booking.
2300	PROFESSIONAL & SPECIAL SERVICES	3,220,000.00	0.00		0.00		Costs allocated to medical expenditures.
2350	SPECIAL DEPARTMENT EXPENSE	125,000.00	3,000.00		0.17		
2500	MAINTENANCE STRUCTURE GROUNDS	100,000.00	0.00		0.00		Costs not applicable to booking.
2550	MAINTENANCE EQUIPMENT	249,000.00	5,976.00		0.34		
2400	TRANSPORTATION	130,400.00	0.00		0.00		Costs not applicable to booking.
2450	DATA PROCESSING	155,000.00	90,675.00		5.17		Booking portion is 58.5% based on a time study analysis.
2455	TRAVEL EXPENSE	75,000.00	0.00		0.00		Costs not applicable to booking.
2460	MILEAGE EXPENSE	100,000.00	0.00		0.00		Costs not applicable to booking.
2470	MEMBERSHIP/DUES	600.00	14.40		0.00		
2480	COMMUNICATION SERVICES	10,500.00	0.00		0.00		Costs not applicable to booking.
2500	UTILITIES	175,000.00	4,200.00		0.24		
OBJECT TOTAL		8,770,000.00	191,093.40		10.90		
SUBTOTAL		28,770,000.00	1,711,093.40		97.56		
FIXED ASSETS							
3500	EQUIPMENT	80,000.00	0.00				Unallowable DJR cost.
OBJECT TOTAL		80,000.00	0.00				
TOTAL BOOKING COSTS		28,850,000.00	1,711,093.40				
			Line 12				

SAMPLE COUNTY
MAIN JAIL
BOOKING HISTORY

FISCAL YEAR 2003/04

<u>MONTH</u>	<u># OF BOOKINGS</u>
JUL-03	1,523
AUG-03	1,221
SEP-03	1,440
OCT-03	1,785
NOV-03	1,546
DEC-03	1,649
JAN-03	1,329
FEB-03	1,320
MAR-03	1,498
APR-03	1,436
MAY-03	1,531
JUN-03	1,260
TOTAL	17,538

NOTE: INCLUDE THE SOURCE DOCUMENTATION TO
SUPPORT THE NUMBER OF BOOKINGS LISTED ON THIS
WORKSHEET.